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**From:**

**Sent:** Tuesday, December 18, 2012 8:22:56 AM

**To:**

**Cc:**

**Subject:** RE: Tefra question

The old IRM provision is out of date. We have corrected it in training materials, other places in the IRM and in a Chief Counsel Notice, page 10.

Before LLC's came into existence, the IRM was correct since a TMP was always a general partner authorized to bind the TEFRA entity under state law. But an LLC can have a non-manager TMP. The TMP is a creature of statute and none of its statutory powers give it any authority to sign any document on behalf of the TEFRA entity itself. A statute extension that a TMP signs is on behalf of the partners, not the partnership. If the TMP is itself a flow-through entity, we must look to state law to determine who can sign documents for the TMP since its own TMP, as such, will not have this power under the Code.

Attachment: CC Notice 2009-27